

KPMG Peat Marwick
Cost Allocation Planning & Performance System
COUNTY MANAGER Cost Pool
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$5,267,993		\$5,267,993
Cross Allocations from Other Pools			
Building Use Allowance	357,735		357,735
Equipment Use Allowance	544,023		544,023
Office of Performance Improvement	106,206	685	106,891
Information Technology Department	50,222	1,810	52,032
County Attorney	100,347	3,090	103,437
Employee Relations	55,045	1,182	56,227
Finance Department	17,135	626	17,761
Audit and Management Services	347,639	10,302	357,941
Office of Management and Budget	48,347	304	48,651
Procurement Management	7	1	8
Business Development	0	6	6
Fair Employment Practices	0	2,761	2,761
GSA - Fleet Management	0	16,753	16,753
GSA - Materials Management	0	5,487	5,487
GSA - Risk Management	0	409	409
GSA - Facilities and Utilities Management	0	22,856	22,856
GSA - Construction Management	0	2,532	2,532
Total Cross Allocations from Other Pools	1,626,705	68,803	1,695,509
Total Cost to be Allocated	\$6,894,698	68,803	\$6,963,502

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	891	0.051	\$3,514				\$3,514
Information Technology Department	39,168	2.241	154,489				154,489
County Attorney	8,225	0.471	32,442				32,442
Employee Relations	7,064	0.404	27,862				27,862
Finance Department	5,293	0.303	20,877				20,877
Audit and Management Services	3,134	0.179	12,361				12,361
Office of Management and Budget	2,495	0.143	9,841				9,841
GSA - Administration	3,219	0.184	12,697				12,697
Procurement Management	4,787	0.274	18,881				18,881
Business Development	3,960	0.227	15,619	3,960	0.237	163	15,782
Fair Employment Practices	436	0.025	1,720	436	0.026	18	1,738
GSA - Fleet Management	12,435	0.711	49,047	12,435	0.743	511	49,558
GSA - Materials Management	2,341	0.134	9,234	2,341	0.140	96	9,330
GSA - Risk Management	5,790	0.331	22,837	5,790	0.346	238	23,075
GSA - Facilities and Utilities Management	6,534	0.374	25,772	6,534	0.390	269	26,040
GSA - Construction Management	5,130	0.293	20,234	5,130	0.306	211	20,445
Aviation Department	92,308	5.281	364,086	92,308	5.515	3,794	367,881
Team Metro	9,317	0.533	36,749	9,317	0.557	383	37,132
Solid Waste Management	45,783	2.619	180,580	45,783	2.735	1,882	182,462
Seaport	13,927	0.797	54,932	13,927	0.832	572	55,504
Safe Neighborhood Parks	279	0.016	1,100	279	0.017	11	1,112
Planning & Zoning	6,861	0.392	27,062	6,861	0.410	282	27,344
Public Works	25,697	1.470	101,356	25,697	1.535	1,056	102,412
Parks and Recreation	45,765	2.618	180,509	45,765	2.734	1,881	182,390
Metro-Dade Police Department	279,455	15.987	1,102,242	279,455	16.696	11,488	1,113,730
Property Appraiser	10,299	0.589	40,622	10,299	0.615	423	41,045
Non-Departmental	408,156	23.349	1,609,872	408,156	24.386	16,778	1,626,650
Metro-Dade Transit Agency	157,334	9.001	620,566	157,334	9.400	6,468	627,033
Metro Planning Organization	1,434	0.082	5,656	1,434	0.086	59	5,715
Metro-Miami Action Plan	1,344	0.077	5,301	1,344	0.080	55	5,356
Medical Examiner	3,872	0.222	15,272	3,872	0.231	159	15,431
Office of the Mayor	1,981	0.113	7,814	1,981	0.118	81	7,895
Library	19,781	1.132	78,021	19,781	1.182	813	78,834
Judicial Administration	21,552	1.233	85,007	21,552	1.288	886	85,893
Homeless Trust	604	0.035	2,382	604	0.036	25	2,407
Department of Human Services	45,309	2.592	178,710	45,309	2.707	1,863	180,573

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General Government	13,496	0.772	53,232	13,496	0.806	555	53,786
Fire Department	142,626	8.159	562,553	142,626	8.521	5,863	568,416
Elections	8,480	0.485	33,447	8,480	0.507	349	33,796
Tax Collector	7,382	0.422	29,116	7,382	0.441	303	29,420
Department of Environmental Resources Mgt.	26,356	1.508	103,955	26,356	1.575	1,083	105,038
Cultural Affairs	2,407	0.138	9,494	2,407	0.144	99	9,593
Communications	3,145	0.180	12,405	3,145	0.188	129	12,534
Consumer Services	5,237	0.300	20,656	5,237	0.313	215	20,871
Corrections and Rehabilitation	133,551	7.640	526,759	133,551	7.979	5,490	532,249
Clerk of the Court	46,764	2.675	184,449	46,764	2.794	1,922	186,372
Office of Community & Economic Dev.	6,749	0.386	26,620	6,749	0.403	277	26,897
Board of County Commissioners	6,195	0.354	24,435	6,195	0.370	255	24,689
Community Action Agency	23,593	1.350	93,057	23,593	1.410	970	94,027
Building Department	17,090	0.978	67,407	17,090	1.021	703	68,110
Building Code Compliance	3,004	0.172	11,849	3,004	0.179	123	11,972
Net Allocation	1,748,035	100.000	\$6,894,698	1,673,759	100.000	68,803	\$6,963,502
Direct Costs							
Subtotal			\$6,894,698				\$6,963,502
Unallocated Costs							
Total Allocation	1,748,035	100.000	\$6,894,698	1,673,759	100.000	68,803	\$6,963,502

COUNTY MANAGER Cost Pool allocated on the basis of SALARY COSTS PER DEPARTMENT (DIVIDED BY 1,000).

